



Form RMFT-5-US-X Instructions

General Information

Who must file this return and when is it due?

You must file Form RMFT-5-US-X to correct your original return, to correct your previously filed amended return, or to claim credit for overpayment of underground storage tank tax (UST) and environmental impact fee (EIF).

You must file a separate amended return with supporting schedules and documentation for each reporting period affected by a correction or credit.

What penalties may I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax/fee you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax/fee. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes, available on our website at tax.illinois.gov.

How do I file my return?

For all reporting periods December 2015 and after, you must electronically file your return and pay tax using MyTax Illinois, available on our website at tax.illinois.gov. When you file your return electronically, your schedules also must be filed with your return in MyTax Illinois. You have two options to file your schedules within MyTax Illinois:

- import the electronic file of your schedules into MyTax Illinois, or
- manually enter the information onto the schedules in MyTax Illinois.

Note: Returns that are required to be but that are not filed electronically will be treated as non-filed. We also will disallow your collection discount.

What if I have additional questions or need more information?

Write to us at the address above or call us at our Springfield office weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-2291** or visit our website at tax.illinois.gov.

Specific Instructions

As originally reported or adjusted column: Enter the amounts from your originally filed return or the corrected amounts from your last amended return. All entries must be for the same liability period.

Corrected amounts column: Enter the corrected amounts in this column. Enter an amount on every line even if it did not need to be corrected.

Line 2a - Enter the number of UST-/EIF-free gallons of gasoline and special fuel from Schedules A, SA, or DA in Column 1. Enter the number of UST-/EIF-free gallons of other fuels from Schedule LA in Column 2.

Line 2b - In Column 1, enter the number of UST-/EIF-paid gallons of gasoline and special fuel from Schedules E and SE, and include your gallons of dyed diesel from Schedule LE. In Column 2, enter the number of UST-/EIF-paid gallons of other fuels from Schedule LE.

Line 6a - Enter the number of UST-/EIF-free gallons of diesel fuel you sold to qualified railroads for direct rail operation from Schedule LB in Column 1.

Line 6b - In Column 1, enter the number of UST-/EIF-free gallons of kerosene (other than 1-K kerosene) you sold to qualified air carriers from Schedule LB. In Column 2, report gallons of other fuel you sold to qualified air carriers from Schedule LB.

Line 6c - Enter the number of UST-/EIF-free gallons of diesel fuel you sold to qualified ships, barges, and vessels from Schedule LB in Column 1.

Line 7 - In Column 1, enter the number of gallons of UST-/EIF-free gasoline and special fuel from Schedules C, SC, and DC. In Column 2, enter the number of UST-/EIF-free gallons of other fuels from Schedule LC.

Line 8 - In Column 1, enter the number of gallons of UST-/EIF-free gasoline and special fuel from Schedules D, SD and DD. In Column 2, enter the number of UST-/EIF-free gallons of other fuels from Schedule LD.

Line 9 - This is the balancing figure on your fuel tax/fee accounting and should, if all other figures are correct, represent your gallonage adjustment due to temperature variation or evaporation. Enter any loss in Line 9a, or enter any gain in Line 9b.

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Specific Instructions

Line 9a - The loss amount you may claim on Line 9a is **limited**. For periods beginning on and after July 1, 2001, the limit is figured based on returns filed for the liability periods of January through June and separately for July through December of each year. The net loss is limited to 1 percent of the total gallons in storage at the beginning of each six-month period, plus the receipts of gallonage for each six-month period, minus the amount of storage at the end of each six-month period. **Any loss exceeding the 1 percent limit is subject to the Underground Storage Tank Tax and Environmental Impact Fee.**

Line 10 - Add Lines 6a through 9b. **Note:** Line 9b is a negative field.

Line 12 - In Column 1, enter the total number of gallons of gasoline and special fuel you purchased UST- and EIF-paid. In Column 2, enter the total number of gallons of other fuels you purchased UST- and EIF-paid.

Line 15a - The underground storage tax is 3/10 of a cent (.003) per gallon of fuel. Multiply Line 14 by .003 and enter the result.

Line 15b - The environmental impact fee rate is \$60 per 7,500 gallons of fuel prorated to any portion. Multiply Line 14 by .008 and enter the result.

Line 16 - If you file your return and pay your tax and fee in full on time, you are allowed a collection discount. The collection discount is 1.75 percent (.0175) of the gross tax and fee due. Multiply Line 15c, gross tax and fee due, by 1.75% (.0175) and enter the result.

Specific Instructions

If you are **increasing** the amount of tax and fee due, you **may not** increase the amount of your discount **unless** the increased tax and fee due is paid on or before the due date of the original return. If you are **decreasing** the amount of tax and fee due, you **must refigure** the amount of your discount based on your new figures.

Line 18 - If you have a credit memorandum and you wish to use it toward what you owe, enter the amount you are using.

Line 20 - Enter the total amount you have paid for this reporting period.

Line 21 - In the Corrected Amounts Column, if Line 19 is greater than Line 20, subtract Line 20 from Line 19. Pay this amount with your return.

If you do not file a processable return or pay the tax you owe by the due date, you will owe penalty and interest. We will bill you for penalties and interest. For more information, see Publication 103 available on our website at tax.illinois.gov.

Line 22 - In the Corrected Amounts Column, if Line 19 is less than Line 20, subtract Line 19 from Line 20. If you are claiming a credit, you must complete Step 9.